

## **SARAH J WEBBER**

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### **EDUCATION**

Capital University Law School: LLM in Taxation, May 2010  
The Ohio State University Moritz College of Law: Juris Doctor, 2007  
University of Dayton: Masters in Business, Accounting Concentration, 2003  
University of Dayton: Bachelor of Science, Accounting and Finance, 2003

### **CERTIFICATIONS**

Certified Public Accountant (2004)  
Attorney at Law, Licensed in Ohio (2007); Inactive 2011

### **TEACHING EXPERIENCE**

University of Dayton

Assistant Professor (2011 – Present)  
Lecturer (2010-2011)  
Adjunct Professor (2008-2010)  
MBA 5<sup>th</sup> Year Accounting Advisor (2014- Present).

ACC 420, Federal Income Taxation (Fall 2008 – Present).

ACC 421/MBA 604A, Taxes and Business Strategy (Fall 2009 – Present).

ACC 420H, Honors Introduction to Federal Income Taxation (Fall 2011 – Present).

MBA 609A, Special Topics in Taxation (Fall 2011- Present)

MBA 609B, Independent Research (Summer 2013- Present)

MBA 609A Special Topics: Business Law (Summer 2013 and Summer 2014)

### **PUBLICATIONS**

Cook, J.K. and Webber, S. "40 Years of Losses, but Still Motivated to Profit," *The CPA Journal*, 35-43 (April 2016).

Archambeault, D., Webber, S, and Greenlee, J. "Fraud and Corruption in Nonprofit Entities: A Summary of Press Reports 2008-2011," *Nonprofit and Voluntary Sector Quarterly*, Vol. 44(6) 1194-1224 (2015).

Webber, S. and Archambeault, D. "Whistleblowing: Not So Simple for Accountants," *The CPA Journal*, 62-68 (August 2015).

Archambeault, D. and Webber, S. "Whistleblowing 101," *The CPA Journal*, 60-64 (July 2015).

Davis-Nozemack, K. and Webber, S. "Lost Opportunities: The Underuse of Tax Whistleblowers," *Administrative Law Review*, Vol. 67, No. 2, 321-367 (2015).

Cook, J.K. and Webber, S. "Documenting Non-Cash Charitable Contributions: No Second Chances," *The CPA Journal*, 40-44 (May 2014).

Webber, S., Nichols, N.B., Street, Donna L., and Cereola, S. "Non-GAAP Adjustments to Net Income Appearing in the Earnings Releases of the S&P 100: An analysis of Frequency of Occurrence, Materiality and Rationale." *Research in Accounting Regulation*. Vol. 25, Issue 2. 236-251 (Nov. 2013).

Webber, S. and Greenlee, J. "Should Religious Organizations Worry about IRS Audits?" *The Exempt Organization Tax Review*, Vol. 72, No. 3. (Sept. 2013).

Webber, S. and Davis-Nozemack, K. "NOL Poison Pills: Using Corporate Law for Tax Purposes." *117 Journal of Taxation*. 312-318 (Dec. 2012).

Davis-Nozemack, K. and Webber, S. "Paying the IRS Whistleblower: A Critical Analysis of Collected Proceeds," *32 Virginia Tax Review*. 78-132 (2012).

Cook, J.K. and Webber, S. "The Charitable Contribution of a Home: A Deduction up in Smoke?" *The CPA Journal*, 38-42 (May 2012).

Webber, S. "Don't Burst the Bubble: An Analysis of the First-Time Homebuyer Credit and Its Use as an Economic Policy Tool." *45 John Marshall Law Review*, 23-50 (2011).

Westendorf, S. "Compensation through Ownership: The Use of the ESOP in Entrepreneurial Ventures," *1 Entrepreneurial Business Law Journal*, 195 (2006).

## SPONSORED RESEARCH

Webber, S. and D. Street. 2016. "IFAC Global Small and Medium-Sized Practice Survey: 2015 Results" New York, NY: International Federation of Accountants. Available at: <http://www.ifac.org/publications-resources/ifac-global-smp-survey-2015-results>

Street, D. and S. Webber. 2016. "European SMP 2015 Survey" Brussels, Belgium: Federation of European Accountants. Available at: <http://www.fee.be/library/list/44-sme-smp/1603-european-sme-survey-2015.html>

## PRESENTATIONS

Academy of Legal Studies in Business 2016 Annual Conference, San Juan, Puerto Rico, Research Presentation, "*Judicial Interpretation of Hobby versus Business Activities: An Analysis of Treasury Regulation §1.183-1(b) from 2005 to 2015*," August 10, 2016.

Academy of Legal Studies in Business 2015 Annual Conference, Philadelphia, Pennsylvania, Research Presentation, "*The Wait is Over? Using Unreasonable Delay as a Determination in Tax Court*," August 7, 2015.

American Taxation Association 2015 Mid-Year Meeting, Washington, D.C., Paper Presentation, "Whistleblower Determinations as a Ticket in to Tax Court," February 28, 2015.

American Business Law Journal 2012 Invited Scholars Colloquium, Kansas City, Missouri "*The Tainted Whistleblower Dilemma*," August 8, 2012

Academy of Legal Studies in Business 2012 Annual Conference, Kansas City, Missouri, Research Presentation, "*Earned Income Tax Credit Alternatives: A Comparative Look at Developed Nations' Response to Working Poor Assistance*," August 10, 2012.

American Accounting Association 2012 Conference on Teaching and Learning in Accounting, Washington D.C., Craft of Teaching Panel, "*Breaking Down the Asynchronous Barrier: Tips to a Successful Short-Term Online Course Format*," August 4, 2012.

Association for Research on Nonprofits and Voluntary Action 2011 Annual Conference, Toronto, Canada, Research Presentation, "*IRS Audits of Religious Organizations: Is Anyone Watching the Money?*" November 17, 2011.

Dayton Association of Tax Professionals, Dayton, Ohio, CPE Course, "*Burning Down the House*," November 7, 2011.

Critical Perspectives in Tax Policy Conference, Emory University School of Law, Atlanta, Georgia, Research Presentation, "*Earned Income Tax Credit Alternatives: A Comparative Look at Developed Nations' Response to Working Poor Assistance*," September 17, 2011.

Academy of Legal Studies in Business 2011 Annual Conference, New Orleans, Louisiana, Research Presentation, "Don't Burst the Bubble: An Analysis of the First-Time Homebuyer Credit and its Use as an Economic Policy Tool," August 10, 2011.

### **RESEARCH IN PROGRESS**

*Judicial Interpretation of Hobby versus Business Activities: An Analysis of Treasury Regulation §1.183-1(b) from 2005 to 2015*, Co-authored with Kathryn Easterday and John Cook, under review at the Journal of Legal Tax Research

*What happens to Nonprofit Organizations After an Internal Fraud?*, Co-authored with Deborah Archambeault, working paper, under review at Nonprofit and Voluntary Sector Quarterly.

*Whistleblower Determinations as a Ticket into Tax Court*, revise and resubmit decision, Journal of Legal Tax Research, editing manuscript for resubmission.

*Earned Income Tax Credit Alternatives: A Comparative Look at Developed Nations' Response to Working Poor Assistance*; Research in Progress

*Unauthorized Practice of Law for Accountants*; Research in Progress

*State and Local Taxation Ramifications of Foreign Earned Income*; Research in Progress

### **EDITORIAL EXPERIENCE**

*CPA Voice* Editorial Advisory Board 2013- 2015

*American Business Law Journal* Ad Hoc Reviewer- 2012- Present

*Journal of Legal Tax Research* Ad Hoc Reviewer- 2012- Present

*Nonprofit and Voluntary Sector Quarterly* Ad Hoc Reviewer- 2016- Present

### **PROFESSIONAL SERVICE**

American Taxation Association

Legal Research Committee Member 2012-2013; 2013- 2016

Concerns of New Faculty Committee 2011-2012

Tax Policy Committee, Exempt Organizations Sub-Committee Volunteer

### **UNIVERSITY SERVICE**

University of Dayton, Voluntary Income Tax Assistance Program Faculty Coordinator  
University of Dayton, Graduation Marshal  
University of Dayton, Tax Team Coach  
Academic Senate  
SBA Undergraduate Committee  
Travel and Entertainment Policy Working Group

### **COMMUNITY SERVICE**

House of Bread, Dayton, Ohio  
Treasurer, June 2010- 2013  
Board of Directors, January 2010 - 2013  
Finance Committee, November 2009- 2013

Habitat for Humanity Volunteer

Dress for Success Clothing Drive Organizer

### **HONORS & AWARDS**

University of Dayton  
Beta Gamma Sigma Business Honorary  
Beta Alpha Psi Accounting Honorary, President, 2002

The Ohio State University Moritz College of Law  
Business Law Society, President, 2005  
Mediation Competition Finalist and Regional Qualifier

Capital University Law School  
Graduate Tax Merit Scholarship

### **CONTINUING PROFESSIONAL EDUCATION**

EY Foundation 2016 Tax Educators' Symposium, October 2016, Washington, D.C.  
American Taxation Association 2015 Mid-Year Meeting, February 2015, Washington, D.C.  
American Taxation Association 2014 Mid-Year Meeting, February 2014, San Antonio, TX.  
American Accounting Association Annual Conference on Teaching and Learning in Accounting, August 2012, Washington D.C.  
American Accounting Association Annual Conference, August 2011, Denver, Colorado

American Accounting Association Annual Conference, Ethics Boot Camp, August 2011, Denver, Colorado

American Taxation Association- Mid-Year Meeting, March 2011, Washington, D.C.

National Law Foundation, Ohio Legal Ethics Seminar December 2010, Online

Preparation and Filing of the Federal Estate and Gift Tax Returns and Ohio State Tax Return Seminar, May 2010, Dayton, Ohio

Accounting and Auditing Update and Review, August 2009, Cincinnati, Ohio

Sole Practitioner & Small Practice - State and Federal Tax Update, January 22, 2009, Dayton, Ohio

Sole Practitioner & Small Practice-Ethics: Most Common Problems, August 28, 2008, Dayton, Ohio

Accounting and Auditing Update and Review, August 7, 2008, Cincinnati, Ohio

Professional Issues Updates, Ohio Society of CPAs, May 28, 2008, Dayton, Ohio

Sole Practitioner & Small Practice –Current Tax Issues, May 15, 2008, Dayton, Ohio

Cleveland Bar Association Tax Institute, November 1 & 2, 2007, Cleveland, Ohio

#### **MEMBERSHIPS**

American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

American Accounting Association

American Accounting Association-Taxation Section

Academy of Legal Studies in Business

International Association for Accounting Education & Research